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What is claimed is:

- 1. A liquid agent which is stable on storage and in emulsion and is used in wet dressing of leather and fur, which agent includes as components:
 - a) lubricant,
 - b) retanning agent, and
 - c) substances regulating the pH value, as well as optional further components, and enables the operations of neutralizing, retanning and lubricating in one single bath and in one single step, characterized in that unsaturated fats, oils or waxes of natural or synthetic origin are used as starting materials in the production of said lubricant, which are subjected to an oxidative treatment prior to further chemical reaction.
- 2. The agent for wet dressing of leather or fur according to claim 1, characterized in that the iodine number is reduced by at least 20 units in said oxidative treatment, and that the oxidative treatment is performed using atmospheric oxygen or other suitable oxidizing agents.
- 3. The agent for wet dressing of leather or fur according to claim 1 , characterized in that said further chemical reaction of the fats, oils and waxes treated by oxidation is sulfation, phosphating, ethoxylation, amidation and/or a reaction to yield sulfosuccinates, or a combination of these processes.
- 4. The agent for wet dressing of leather or fur according to claim 1 , including
 - a) 10 90 wt.-% of a lubricant,
 - b) 10 90 wt.-% of a retanning agent,

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- c) 1 10 wt.-% of a substance regulating the pH value, and
- d) 0 30 wt.-% of further additives.
- 5. Use of the agent according to claims 1 to 4 in the form of an aqueous solution or dispersion for finishing leather or fur in one single bath and in one single treatment step.